CLAIMS:

Having thus described the invention, what is claimed and desired to be secured by Letters Patent is:

1. A nail polish remover composition comprising about 20% to about 80% methyl acetate in a single phase system.

2. The composition of claim 1 including about 5% to about 75% glycol ether having a vapor pressure of less than 0.1mm Hg at 20° C.

3. The composition of claim 2 including about 0.1 to about 10% dimethyl ester with a vapor pressure of less than 0.1mm Hg at 20 C.

4. The composition of claim 3 including about 0.01% to about 1% buffering agent and about 10% to about 70% water.

5. The composition of claim 4 including a humectant for improving nail and skin conditioning.

6. The composition of claim 5 wherein the humectant is selected from the group consisting of glycerin, propylene glycol and fatty acid esters.

7. The composition of claim 2 wherein the glycol ether is diethylene glycol monobutyl ether.

8. The composition of claim 3 wherein the dimethyl ester is a blend of dimethyl adipate and dimethyl glutarate.

9. The composition of claim 4 wherein the buffering agent is sodium acetate.

10. The composition of claim 4 wherein the pH is about 5.0 to 7.0.

11. The composition of claim 10 wherein the pH is about 7.0.

12. A single phase aqueous based nail polish remover composition comprising:

a) about 20 to about 80% methyl acetate;

b) about 5% to about 75% of a glycol ether coupling agent;

c) an effective amount of a buffering agent to maintain a pH of about 5 to about 9; and

d) about 10% to about 70% water.

13. The composition of claim 12 including about 0.1% to about 10% of a dimethyl ester with a vapor pressure of less than 0.1mm Hg at 20° C.

14. The composition of claim 12 wherein the buffering agent is about 0.01% to about 1.0% sodium acetate.

15. The composition of claim 12 including about 0 to about 10 % additives selected from the group consisting of dyes, conditioning agents, emollients, humectants and mixtures thereof.

16. The composition of claim 12 including about 1.0% to about 20% acetone.

17. The composition of claim 16 including about 5% acetone.

18. The composition of claim 12 wherein the pH is about 7.